

## **ADMISSIONS TAX INFORMATION**

**Due Date:** The last day of the month following the month in which taxes were collected by the consumer.

**Tax Rate:** Seven percent (7%) of the amount paid for the admission to any place of amusement or entertainment.

**What is the admissions tax?:** Admissions tax is a tax based on admission charges. An admission charge is the charge made for each admission to any amusement or entertainment, exclusive of any federal tax, but including a charge made for season tickets, whether obtained by contribution or subscription, and including a cover charge or a charge made for the use of seats or tables, whether reserved or otherwise, and for similar accommodations in the city

**Types of Events to be taxed:** Types of events on which this tax shall be levied include, but are not limited to, civic centers, stadiums, sports events, lectures, fairs, swimming pools, musical performances, theaters, roller skating rinks, dances, etc. \* **Non-profit organizations are not exempt from collection of the admissions tax.** The Admissions tax is paid by the person purchasing the ticket, not the organization.

**Failure to Pay or Violation of Code:** Any person violating or failing to comply with any provision of the Code governing this tax, shall be guilty of a Class 1 Misdemeanor. Conviction of such violation shall not relieve such person from the payment, collection, or remittance of the Admissions Tax.

**Monthly Remittance Procedures:** Please remit tax accompanied by the [Admissions tax remittance form](#) to:

City of Salem  
Commissioner of the Revenue  
P O Box 0869  
Salem, VA 24153

**\*\*For further information regarding this tax please refer to the Code of Virginia 58.1-3840 or City of Salem Code 82-206-218\*\***